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VALUE ADDED TAX ACT CAP. VI LAWS OF THE
FEDERATION OF NIGERIA, 2004

VALUE ADDED TAX (MODIFICATION ORDER), 2020



ARRANGEMENT OF PARAGRAPHS

Paragraph:

1. Modification of the First Schedule to the Value Added Tax Act.
2. Extended list of items exempted from Value Added Tax Act.
3. Interpretation in relation to Part I of the First Schedule to the Value Added Tax Act—Good Exempt.
4. Interpretation in relation to Part II of the First Schedule to the Value Added Tax Act—Service Exempt.
5. Citation.

S. I. No. 5 of 2020

**VALUE ADDED TAX ACT CAP. VI LAWS OF THE
FEDERATION OF NIGERIA, 2004**
VALUE ADDED TAX (MODIFICATION ORDER), 2020

[3rd Day of February, 2020]

Commence-
ment.

In exercise of the powers conferred upon me by Section 38 of the Value Added Tax Act, Cap. VI, Laws of the Federation of Nigeria, 2004 and all other powers enabling me in that behalf, I, Zainab Shamsuna Ahmed, Honourable Minister of Finance, Budget and National Planning, in order to provide clarity in the interpretation of the VAT Act, make the following Order—

1.—The First Schedule to the Value Added Tax Act is modified as set out in this Order.

Modification
of the First
Schedule to
the Value
Added Tax
Act.

2. The extended list of items exempted from Value Added Tax in the First Schedule to the Value Added Tax Act is as specified in the Schedule to this Order.

Extended list
of items
exempted
from Value
Added Tax

3. In this Order, unless the context otherwise requires—

“*Basic Food Items*” refers to agro and aqua based staple food described as:

“*Additives*” that is, Honey, whether raw or semi-processed,

“*Bread*” white and Brown,

“*Cereals*” such as Maize, Rice, Wheat, Millet, Barley, Sorghum, Oats, Fonio, finer millet and others of the same kind, however supplied in such form as grain, flour, crop, bulk or retail. Raw or semi-processed,

“*Cooking Oils*” such as vegetable oil, soya oil, palm oil, groundnut oil, shea butter, beniseed oil, olive oil, coconut oil and others of the same kind. Provided that they are of a type and grade suitable for culinary purposes and do not contain any substance such as perfume that will make them unsuitable for culinary use,

“*Culinary herbs*” such as curry, thyme, onions, ginger, mint and others of the same kind, if raw and unprocessed for human consumption,

“*Fish*” of all kinds other than ornamental, whether live, fresh, frozen, smoked or dried.

Interpretation
in relation to
Part I of the
First
Schedule to
the Value
Added Tax
Act—
Goods
Exempt.

"Flour and Starch" such as Corn flour, plantain flour, cassava flour, beans flour, wheat flour, rice flour, yam flour, garri and others of the same kind, whether bleached or unbleached, refined or unrefined provided that it is suitable for culinary purposes,

"Fruits" such as pineapples, oranges, mangoes, guavas, grapes fruit, banana, pawpaw and others of the same kind, whether it is fresh or dried,

"Live or raw Meat and Poultry" such as Beef, goat, lamb, pork, chicken, and others of the same kind, whether live, butchered, complete, in parts, fresh, frozen, eggs and others of the same kind,

"Milk" whether fresh, liquid and powdered milk,

"Nuts" such as groundnut, walnut, cashew nut, hazelnut, kolanut, tigernuts, coconut and others of the same kind, if raw and unprocessed for human consumption including roasted, fried, boiled, salted or in their shells,

"Pulses" such as beans, lentils, peas, chickpeas, tamarind and others of the same kind, if raw and unprocessed for human consumption, including roasted, fried, boiled, salted or in their shells,

"Roots" such as Yam, Cocoyam, Sweet and Irish Potatoes, Water-yam, Cassava and others of the same kind, in raw and unprocessed form including in form of flakes or flour for human consumption,

"Salt" for culinary use only including fine salt and in retail packs but excluding industrial Salt,

"Vegetables" such as pepper, melons, lettuce, okro, cabbage, carrots and others of the same kind, whether fresh, dried or ground, and

"Water" such as natural water and table water *i.e.* spring water, rain water, pipe borne water, well water and all natural water of the same kind, including all table water other than sparkling or flavored water.

Except what is sold :

- (a) in restaurants, hotels, eateries, lounges and other similar premises, and
- (b) by contractors, caterers and other similar vendors ;

"Baby Products" means products made for the use of babies from birth to 36 months (3 years) of age and described below :

Baby activity and entertainment products such as Baby safety car and home accessories, High chairs, Cots/bassinets/baskets/cribs along with parts and accessories,

Baby bathtub, sponges, towels Baby grooming kit, Baby creams, powders, lotions etc.

Baby carriage and parts such as Carriers/slings/bouncers/swing/rockers etc, along with parts and accessories,

Baby garments and clothing of any material,

Feeding products such as feeding bottle, feeding bottle warmers and related accessories,

Others such as Baby monitors along with parts and accessories,

Plates, spoons, cups, sippy cups etc., Breast pumps and accessories,

Nursing and feeding pillows etc.

Sanitary wares such as Diapers, wipes and related products, Diaper bags, Potty and toilet training devices, Baby mattress waterproof cover, Baby toiletries, Changing table and mat, and

Others include Raw materials for the production of baby diapers and sanitary towels ;

"Downstream Gas Utilisation" refers to the marketing and distribution of natural gas for commercial purposes and includes power plant, liquefied natural gas, gas to liquid plant, fertilizer plant, gas transmission and distribution pipelines ;

"Educational Books" means physical and electronic books used to implement instruction and facilitate learning in educational institutions such as Pre-primary, Primary, Secondary, Tertiary education, Special education, Adult education, Vocational education, Technical or Science education and religious education and Such books may include booklets, brochures, pamphlets and leaflets; Newspapers, journals and periodicals, Children's books, picture and painting books, Music (printed, duplicated or manuscript), Maps, charts and topographical plans, Covers, cases and other articles supplied with items 1 to 5 and not separately accounted for ;

"Educational Materials" means materials used for instructional purposes, for active learning, assessment and administration, including physical and electronic materials used to implement instruction and facilitate learning in educational institutions such as Pre-primary, Primary, Secondary, Tertiary education, Special education, Adult education, Vocational education, Technical or Science education and religious education ;

"Equipment" refers to tools, which may be devices, machines or vehicles that assist a person in achieving an action beyond the normal capabilities of a human including tangible property, other than land or buildings, which facilitates business operations ;

"Farming Machinery and implements and farming transportation Equipment" means equipment used exclusively for farming or for any other agricultural purposes including tractors, ploughs, harrows, ridgers, harvesters, and equipment of the same kind ;

"Fertilizers" means all fertilizers ;

“*Locally produced agricultural and veterinary medicines*” means :

(a) Drugs and vaccines produced in Nigeria for the treatment of animals, fish and plants including veterinary pharmaceuticals in various prescription presentations; veterinary nutraceuticals in various prescription presentations; veterinary biological vaccines, anti-sera, plasma, bacterins, hormones, toxoids, etc.; veterinary biosecurity e.g. disinfectants, antiseptics, feed Sanitizers and water sanitizers,

(b) Drugs and vaccines produced in Nigeria for treatment of fishes including dietary supplements for Fishes including feed grade amino acids as single biochemical e.g. lysine, methionine, tryptophan; feed grade minerals as single entity; feed grade vitamins as single entity; feed grade enzymes; feed grade inorganic compounds as single entity e.g. calcium phosphate, Vaccines for fishes including killed vaccines; attenuated vaccines; deoxyribonucleic vaccines; acid (DNA) vaccines; recombinant vector vaccines; subunit vaccines; genetically modified vaccines; synthetic peptide vaccines, and

(c) Drugs and vaccines produced in Nigeria for treatment of plants such as chemical crop protection products commonly referred as pesticides or agro-chemical including insecticides; rodenticides ; fungicides ; herbicides ; anti-sprouting products and similar products :

“*Locally produced animal feeds*” for poultry, cattle, fish, etc.:

“*Machinery*” refers to a mechanical device or the parts that operate together to perform a single task, including the accessories necessary to the working of a machine ;

“*Medical Equipment*” refers to devices requiring calibration, maintenance, repair, user training and decommissioning. Medical equipment are used for the specific purposes of diagnosis and treatment of disease or rehabilitation following disease or injury: it can be used either alone or in combination with any accessory, consumable or other piece of medical equipment, these include veterinary equipment and devices, but exclude cosmetology or fitness devices and other similar devices ;

“*Medical Products*” refer to articles, instruments, apparatus, machine or software used in the prevention, diagnosis or treatment of illness or disease, or for detecting, measuring, restoring, correcting or modifying the structure or function of the body for some health purpose and these include implantable, disposable or single-use medical devices but excludes cosmetology or fitness devices and other similar devices ;

“*Pharmaceutical products*” refer to components and finished products of both modern and traditional medicine intended for human use in the diagnosis, cure, mitigation, treatment, or prevention of disease or injury and it is essential that such products are safe, effective, and of good quality, used rationally and are approved by the local regulatory authority ;

“Plant” refers to an assemblage of fixtures, tools, machinery, and apparatus which are necessary to carry on a trade or industrial business which include land, buildings, specialized structures and equipment purchased off a shelf as a whole or an accumulation of parts which form a plant following a process of construction, installation, assemblage and transformed into a state for usage at the site of business ; and

“Purchase” means to obtain, acquire or take possession of a given asset, property, item or right by paying money or its equivalent.

4. In this Order, unless the context otherwise requires—

“Medical Services” means healthcare related services for both humans and animals rendered by a qualified health practitioner, excluding cosmetology, spa, gymnasium and similar services ;

“Shared passenger Road-Transport Service” which is available for use by the general public excluding hired or rented vehicles or transportation apparatus for private use ; and

“Lease and Rental of residential accommodation” by persons other than corporate entities.

Interpretation
in relation to
Part II of the
First
Schedule to
the Value
Added Tax
Act—
Services
Exempt.

5. This Order may be cited as the Value Added Tax Act (Modification Order), 2020.

Citation.

FIRST SCHEDULE TO THE VALUE ADDED TAX ACT, CAP V8, LFN 2004
(AS AMENDED) EXTENDED LIST OF ITEMS EXEMPTED FROM VAT

DESCRIPTION

S/N	CET Code	Medical and Pharmaceutical Products
1.	2106909600	Food supplements
2.	2801100000	Chlorine
3.	2801200000	Iodine
4.	2802000000	Sulphur, sublimed or precipitated; colloidal sulphur.
5.	2804300000	Nitrogen
6.	2804400000	Oxygen
7.	2811220000	Silicon dioxide
8.	2827600000	Iodides and iodide oxides
9.	2836300000	Sodium hydrogencarbonate (sodium bicarbonate)
10.	2836400000	Potassium carbonates
11.	2836500000	Calcium carbonate
12.	2847000000	Hydrogen peroxide, whether or not solidified with urea.
13.	2905190000	Other Saturated monohydric alcohols Not specified or included
14.	2906110000	Menthol
15.	2935000000	Sulphonamides.
16.	2936210000	Vitamins A and their derivatives
17.	2936220000	Vitamin B1 and its derivatives
18.	2936230000	Vitamin B2 and its derivatives
19.	2936240000	D or DLPantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives
20.	2936250000	Vitamin B6 and its derivatives
21.	2936260000	Vitamin B12 and its derivatives
22.	2936270000	Vitamin C and its derivatives
23.	2936280000	Vitamin E and its derivatives
24.	2936290000	Other vitamins and their derivatives
25.	2936900000	Other, including natural concentrates
26.	2937110000	Somatotropin, its derivatives and structural analogues
27.	2937120000	Insulin and its salts
28.	2937190000	Hormones, prostaglandins, thromboxanes... Other(Polypeptide hormones, protein)
29.	2937210000	Aminorex, brotizolam, clotiazepam, cloxazolam, dextromoramide... salts thereof
30.	2937220000	Halogenated derivatives of corticosteroidal hormones
31.	2937230000	Oestrogens and progestogens
32.	2941100000	Penicillins and their derivatives with a penicillanic acid structure: salts thereof

33. 2941200000 Streptomycins and their derivatives; salts thereof
34. 2941300000 Tetracyclines and their derivatives; salts thereof
35. 2941400000 Chloramphenicol and its derivatives; salts thereof
36. 2941500000 Erythromycin and its derivatives; salts thereof
37. 2941900000 Antibiotics Other
38. 3001200000 Extracts of glands or other organs or of their secretions
39. 3001900000 Glands and other organs for organotherap Other
40. 3002100000 Antisera, other blood fractions and immunological products
41. 3002200000 Vaccines for human medicine
42. 3002901000 Ferments
43. 3002909000 Other similar product not specified.
44. 3003100000 Containing penicillins or derivatives thereof, with a penicillanic or their derivatives
45. 3003200000 Containing other antibiotics
46. 3003310000 Medicaments not put up in measured doses containing insulin
47. 3003390000 Medicaments not put up in measured doses containing items other than insulin
48. 3003400000 Containing alkaloids or derivatives thereof but not containing hormones, prostaglandins, thromboxanes and leukotrienes or antibiotics
49. 3003900000 Other Containing hormones or other products of heading 29
50. 3004100000 Containing penicillins or derivatives thereof, with a pen
51. 3004200000 Containing other antibiotics
52. 3004310000 Medicaments put up in measured doses containing insulin
53. 3004320000 Containing corticosteroid hormones, their derivatives or structural analogues
54. 3004390000 Other Containing other antibiotics; Not specified or included
55. 3004400000 Containing alkaloids or derivatives thereof but not containing hormones, prostaglandins, thromboxanes and leukotrienes or antibiotics
56. 3004500000 Other medicaments containing vitamins or provitamins
57. 3004901000 Antimalarial
58. 3004902000 Oral Rehydration Salt (ORS)
59. 3004909000 Other medicaments containing vitamins or provitamins not mentioned above
60. 3005100000 Adhesive dressings and other articles having an adhesive layer
61. 3005900000 Wadding, gauze, bandages and similar articles
62. 3006100000 Sterile surgical catgut, similar sterile suture materials
63. 3006200000 Bloodgrouping reagents
64. 3006300000 Opacifying preparations for Xray examinations; diagnostic
65. 3006400000 Dental cements and other dental fillings; bone reconstruction cements
66. 3006500000 Firstaid boxes and kits

67. 3006600000 Chemical contraceptive preparations based on hormones, or spermicides
68. 3006700000 Gel preparations designed to be used in human or veterinary medicine as a lubricant
69. 3006910000 Appliances identifiable for ostomy use
70. 4014902000 Bulbs for syringes and medicine droppers and similar articles
71. 4014909000 Other pharmaceutical articles of rubber nes
72. 8419200000 Medical, surgical or laboratory sterilisers
73. 9001300000 Contact lenses
74. 9001401000 Ophthalmic lenses of glass
75. 9001501000 Ophthalmic lenses of other materials
76. 9001900000 Prisms, mirrors and other optical elements, of any material.
77. 9002200000 Filters
78. 9002900000 Prisms, mirrors, of any material, mounted, being part of or fittings for instruments.
79. 9004901000 Spectacles, goggles for correcting vision
80. 9011100000 Stereoscopic microscopes
81. 9011200000 Other microscopes, for photomicrography, cinephotomicrography or microprojection
82. 9011800000 Other microscopes not specified in 90.11
83. 9011900000 Parts and accessories of comp. microscopes, photomicrography, or microprojection.
84. 9012100000 Microscopes other than optical microscopes; diffraction apparatus
85. 9012900000 Parts and accessories of Microscopes excl. optical microscopes; diffraction apparatus.
86. 9013200000 Lasers, other than laser diodes
87. 9013800000 Other optical devices, appliances and instruments NES
88. 9013900000 Parts and accessories of optical appliances and instruments of 9013
89. 9018110000 Electro-cardiographs
90. 9018120000 Ultrasonic scanning apparatus
91. 9018130000 Magnetic resonance imaging apparatus
92. 9018140000 Scintigraphic apparatus
93. 9018190000 Other electrodiagnostic apparatus not specified in 90.18
94. 9018200000 Ultraviolet or infrared ray apparatus
95. 9018310000 Syringes, with or without needles
96. 9018320000 Tubular metal needles and needles for sutures
97. 9018390000 Catheters, cannulae and the like
98. 9018410000 Dental drill engines.
99. 9018490000 Other instruments and appliances used in dental sciences not specified in 9018
100. 9018500000 Other ophthalmic instruments and appliances NES

101. 9018900000 Instruments and appliances used in medical, surgical, dental sciences not specified 90.18
102. 9019109000 Other Mechano-therapy appliance: massage, psychological apparatus not specified in 90.19
103. 9019200000 Ozone, oxygen, aerosol therapy and other therapeutic respiration apparatus
104. 9020000000 Other breathing appliances/gas masks, excl. protective masks having mechanical parts..
105. 9021100000 Orthopaedic or fracture appliances
106. 9021210000 Artificial teeth
107. 9021290000 Other orthopaedic or fracture appliances not specified in 9021
108. 9021310000 Artificial body joints
109. 9021390000 Other artificial parts of the body not specified
110. 9021400000 Hearing aids, including parts and accessories
111. 9021500000 Pacemakers for stimulating heart muscles, including parts and accessories
112. 9021900000 Other orthopaedic appliances not specified in 9021
113. 9022120000 Computed tomography apparatus
114. 9022130000 Other apparatus based on the use of X-rays or of alpha, beta used for dental uses
115. 9022140000 Apparatus based on the use of X-rays or of alpha, beta used for medical, surgical.
116. 9022210000 Apparatus based on the use of alpha, beta...for medical, surgical, dental or vet uses
117. 9022290000 Apparatus based on the use of alpha, beta...for other uses not specified in 90.22
118. 9022300000 X-ray tubes
119. 9025110000 Liquid-filled, Thermometers and pyrometer, not combined for direct reading.
120. 9402101000 Dentists' chairs and parts thereof
121. 9402900000 Medical, surgical, veterinary furniture (for example, operating, examination tables
122. 9619001000 Sanitary towels (pads) and tampons including including similar articles
123. 9619002200 Incontinence pad for adult use
124. 9619002900 Other sanitary materials not specified.
125. 8713100000 Carriages for disabled persons, Not mechanically propelled
126. 8713900000 Carriages for disabled persons, mechanically propelled.

BASIC FOOD ITEMS

1. 0101290000 Live Horses other than pure bred
2. 0101309000 Live Asses other than pure bred
3. 0101900000 Live Mules and hinnies

4. 0102290000 Live Cattle other than pure bred
5. 0102390000 Live Buffalo other than pure bred
6. 0102900000 Other live bovine animals.
7. 0103910000 Other live swine other than Purebred breeding
8. 0103920000 Other live swine other than Purebred breeding
9. 0104109000 Live sheep other than pure bred
10. 0104209000 Live goat other than pure bred
11. 0105111000 Live Breeding fowls of the species Gallus domesticus
12. 0105119000 Live Nonbreeding fowls of the species Gallus domesticus
13. 0105120000 Live Turkeys
14. 0105130000 Live Ducks
15. 0105140000 Live Geese
16. 0105150000 Live Guinea fowls
17. 0105940000 Live Fowls of the species Gallus domesticus
18. 0105990000 Other live poultry other than species Gallus domesticus
19. 0106130000 Live Camels and other camelids (Camelidae)
20. 0106140000 Live Rabbits and hares
21. 0106190000 Other Live Mammals not specified in 01.06
22. 0201100000 Carcasses and halfcarcasses of bovine animals; fresh or chilled
23. 0201200000 Meat of bovine animals fresh or chilled; other cuts with bone in.
24. 0201300000 Boneless meat of bovine animals; fresh or chilled
25. 0202100000 Carcasses and halfcarcasses of bovine animal; frozen
26. 0202200000 Other meat of bovine animals cuts with bone in; frozen
27. 0202300000 Boneless meat of bovine animals frozen
28. 0203110000 Carcasses and halfcarcasses of swines, fresh or chilled
29. 0203120000 Hams, shoulders and cuts thereof of swines, fresh or chilled, with bone in
30. 0203190000 Other meat of swines, fresh or chilled not mentioned in 02.03.
31. 0203210000 Carcasses and halfcarcasses of swines, frozen
32. 0203220000 Hams, shoulders and cuts thereof, of swine with bone in, frozen
33. 0203290000 Other frozen meat of swine not mentioned in this heading.
34. 0204100000 Carcasses and halfcarcasses of lamb, fresh or chilled
35. 0204210000 Carcasses and halfcarcasses of sheep, fresh or chilled
36. 0204220000 Other meat of sheep cuts with bone in, fresh or chilled.
37. 0204230000 Boneless meat of sheep, fresh or chilled.
38. 0204300000 Carcasses and halfcarcasses of lamb, frozen
39. 0204410000 Carcasses and halfcarcasses of sheep, frozen
40. 0204420000 Other meat of sheep cuts with bone in, frozen
41. 0204430000 Boneless meat of sheep, frozen.
42. 0204500000 Meat of goats, fresh, chilled or frozen
43. 0205000000 Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.
44. 0206100000 Edible offal of bovine animals, fresh or chilled
45. 0206210000 Edible tongues of bovine animals, frozen
46. 0206220000 Edible Livers of bovine animals, frozen

47. 0206290000 Other edible offal of bovine animals not specified in 02.06, frozen.
48. 0206300000 Edible offal of swine, fresh or chilled
49. 0206410000 Edible Livers of swine, frozen.
50. 0206490000 Other edible offal of swine not specified in 02.06, frozen.
51. 0206800000 Other, Edible offal of 02.06 not specified, fresh or chilled
52. 0206900000 Other, Edible offal of 02.06 not specified, frozen
53. 0207110000 Meat and edible offal of species gallus domesticus, Not cut in pieces, fresh or chilled
54. 0207120000 Meat and edible offal of species gallus domesticus, Not cut in pieces, frozen
55. 0207130000 Cuts and offal, of the fowl of species gallus domesticus, fresh or chilled
56. 0207140000 Cuts and offal, of the fowl of species gallus domesticus, frozen
57. 0207240000 Meat and edible offal of turkey, not cut in pieces, fresh or chilled
58. 0207250000 Meat and edible offal of turkey, not cut in pieces, frozen
59. 0207260000 Cuts and offal, of turkey, fresh or chilled
60. 0207270000 Cuts and offal, of turkey, frozen
61. 0207410000 Meat and edible offal of ducks, Not cut in pieces, fresh or chilled
62. 0207420000 Meat and edible offal of ducks, Not cut in pieces, frozen
63. 0207430000 Edible Fatty livers, of ducks, fresh or chilled
64. 0207440000 Other meat and edible offal, of ducks not specified in this heading, fresh or chilled
65. 0207450000 Other meat and edible offal, of ducks not specified in this heading, frozen
66. 0207510000 Meat and edible offal of geese, Not cut in pieces, fresh or chilled
67. 0207520000 Meat and edible offal of geese, Not cut in pieces, frozen
68. 0207530000 Fatty livers, of geese, fresh or chilled
69. 0207540000 Other meat and edible offal, of geese not specified in this heading, fresh or chilled
70. 0207550000 Other meat and edible offal, of geese not specified in this heading, frozen
71. 0207600000 Meat and edible offal of guinea fowls
72. 0208100000 Other meat and edible offal of rabbits or hares, fresh, chilled or frozen.
73. 0208300000 Other meat and edible offal of primates, fresh chilled or frozen.
74. 0208400000 Meat and edible offal of whales, dolphins and porpoises ; of manatees and dugongs
75. 0208500000 Meat and edible offal of reptiles (including snakes and turtle
76. 0208600000 Meat and edible offal of camels and other camelidae
77. 0208900000 Meat and edible offal not specified in 02.08, fresh, chilled or frozen
78. 0209100000 Pig fat not rendered or otherwise extracted, preserved in any way.
79. 0209900000 Other fat not rendered or otherwise extracted, preserved in any way.
80. 0210110000 Hams, shoulders and cuts thereof, of swine with bone in, frozen

81. 0210120000 Bellies (streaky) and cuts thereof, of swine, salted, in brine, dried or smoked.
82. 0210190000 Meat of swine of 02.10, salted, in brine, dried or smoked.
83. 0210200000 Meat of bovine animals, salted, in brine, dried or smoked.
84. 0210910000 Others edible flours and meals of meat or meat offal of primate
85. 0210920000 Others edible flours and meals of whales, dolphins and porpoises, manatees and dugongs.
86. 0210930000 Others edible flours and meals of meat or meat offal of reptile; snakes and turtle
87. 0210990000 Edible flours and meals of meat or meat offal of animals not specified in 02.10.
88. 0301911000 Live young trout fish (fish fingerlings)
89. 0301919000 Live trout fish other than fingerlings.
90. 0301921000 Live young Eels fish (fish fingerlings)
91. 0301929000 Live Eels fish other than fingerlings
92. 0301931000 Live young carp fish (fish fingerlings)
93. 0301939000 Live carp fish other than fingerlings
94. 0301941000 Live young Atlantic and Pacific bluefin tunas (*Thunnus thynnus* & *Thunnus orientalis*)
95. 0301949000 Matured Atlantic and Pacific bluefin tunas (*Thunnus thynnus* & *Thunnus orientalis*)
96. 0301951000 Live young southern bluefin tunas (*Thunnus maccoyii*) fish (fish fingerlings)
97. 0301959000 Live southern bluefin tunas (*Thunnus maccoyii*) fish other than fingerlings.
98. 0301991000 Other live young fish (fish fingerlings) not specified in this heading.
99. 0301999000 Other live fish other than fingerlings not specified in this heading.
100. 0302110000 Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus aguabonita* etc.)
101. 0302130000 Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorbusha* etc.)
102. 0302140000 Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*) meat, fresh or chilled.
103. 0302190000 Other Salmonidae meat excluding livers and roes not specified in this subheading
104. 0302210000 Halibut (*Reinhardtius hippoglossoides*, *Hippoglossus hippoglossus* etc.)
105. 0302220000 Plaice (*Pleuronectes platessa*) meat, fresh or chilled.
106. 0302230000 Sole (*Solea* spp.) meat, fresh or chilled.
107. 0302240000 Turbots (*Psetta maxima*) meat, fresh or chilled.
108. 0302290000 Other Flat fish meat, fresh or chilled.
109. 0302310000 Albacore or long finned tunas (*Thunnus alalunga*) meat, fresh or chilled.
110. 0302320000 Yellow fin tunas (*Thunnus albacares*) meat, fresh or chilled.

111. 0302330000 Skipjack or stripebellied bonito meat, fresh or chilled.
112. 0302340000 Bigeye tunas (*Thunnus obesus*)meat, fresh or chilled.
113. 0302350000 Atlantic and Pacific bluefin tunas (*Thunnus thynnus*, *Thunnus orientalis*)
114. 0302360000 Southern bluefin tunas (*Thunnus maccoyii*)meat, fresh or chilled.
115. 0302390000 Other Tunas meat not specified in this heading, fresh or chilled.
116. 0302410000 Herrings (*Clupea harengus*, *Clupea pallasii*) meat, fresh or chilled.
117. 0302420000 Anchovies (*Engraulis* spp.)meat, fresh or chilled.
118. 0302430000 Sardines (*Sardina pilchardus*, *Sardinops* spp.), sardinella, brisling or sprats.
119. 0302440000 Mackerel (*Scomber scombrus*, *Scomber australasicus*, *Scomber japonicus*)
120. 0302450000 Jack and horse mackerel (*Trachurus* spp.) meat, fresh or chilled.
121. 0302460000 Cobia (*Rachycentron canadum*) meat, fresh or chilled.
122. 0302470000 Swordfish (*Xiphias gladius*) meat, fresh or chilled.
123. 0302510000 Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*) meat, fresh or chilled.
124. 0302520000 Haddock (*Melanogrammus aeglefinus*) meat, fresh or chilled.
125. 0302530000 Coalfish (*Pollachius virens*) meat, fresh or chilled.
126. 0302540000 Hake (*Merluccius* spp., *Urophycis* spp.) meat, fresh or chilled.
127. 0302550000 Alaska Pollack (*Theragra chalcogramma*)meat, fresh or chilled.
128. 0302560000 Blue whittings (*Micromesistius poutassou*, *Micromesistius australis*)
129. 0302590000 Other Cod meat, fresh or chilled.
130. 0302710000 Tilapias (*Oreochromis* spp.) meat, fresh or chilled.
131. 0302720000 Catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.)
132. 0302730000 Carp (*Cyprinus carpio*, *Carassius carassius*, *Ctenopharyngodon idellus* etc)
133. 0302740000 Eels (*Anguilla* spp.) meat, fresh or chilled.
134. 0302790000 Other tilapias meat not specified in this heading, fresh or chilled.
135. 0302810000 Dogfish and other sharks meat, fresh or chilled.
136. 0302820000 Rays and skates (*Rajidae*)meat, fresh or chilled.
137. 0302830000 Toothfish (*Dissostichus* spp.)meat, fresh or chilled.
138. 0302840000 Seabass (*Dicentrarchus* spp.) meat, fresh or chilled.
139. 0302850000 Seabream (*Sparidae*) meat, fresh or chilled.
140. 0302890000 Other meat not specified in 03.02, fresh or chilled.
141. 0302900000 Livers and roes, fresh or chilled.
142. 0303110000 Sockeye salmon (red salmon) (*Oncorhynchus nerka*) meat, frozen.
143. 0303120000 Other Pacific salmon (*Oncorhynchus gorbuscha*, *Oncorhynchus keta* etc)
144. 0303130000 Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*) meat, frozen.
145. 0303140000 Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki* etc.)

146. 0303190000 Other Salmonidae meat excluding livers and roes not specified in this heading, frozen.
147. 0303230000 Tilapias (*Oreochromis* spp.) meat, frozen.
148. 0303240000 Catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.) meat, frozen.
149. 0303250000 Carp (*Cyprinus carpio*, *Carassius carassius*, *Ctenopharyngodon idellus*, frozen
150. 0303260000 Eels (*Anguilla* spp.) meat, frozen.
151. 0303290000 Other tilapias meat not specified in this heading, frozen.
152. 0303310000 Halibut (*Reinhardtius hippoglossoides*, *Hippoglossus hippoglossus* etc
153. 0303320000 Plaice (*Pleuronectes platessa*) meat, frozen.
154. 0303330000 Sole (*Solea* spp.) meat, frozen.
155. 0303340000 Turbot (*Psetta maxima*) meat, frozen.
156. 0303390000 Other Eels meat not specified in this heading, frozen.
157. 0303410000 Albacore or longfinned tunas (*Thunnus alalunga*) meat, frozen.
158. 0303420000 Yellowfin tunas (*Thunnus albacares*) meat, frozen.
159. 0303430000 Skipjack or stripbellied bonito meat, frozen.
160. 0303440000 Bigeye tunas (*Thunnus obesus*) meat, frozen.
161. 0303450000 Atlantic and Pacific bluefin tunas (*Thunnus thynnus*, *Thunnus orientalis*) meat, frozen.
162. 0303460000 Southern bluefin tunas (*Thunnus maccoyii*) meat, frozen.
163. 0303490000 Other Tunas meat not specified in this heading, frozen.
164. 0303510000 Herrings (*Clupea harengus*, *Clupea pallasii*) meat, frozen.
165. 0303530000 Sardines, sardinella, brisling or sprats.
166. 0303540000 Mackerel (*Scomber scombrus*, *Scomber australasicus*, *Scomber japonicus*) meat, frozen.
167. 0303550000 Jack and horse mackerel (*Trachurus* spp.) meat, frozen.
168. 0303560000 Cobia (*Rachycentron canadum*) meat, frozen.
169. 0303570000 Swordfish (*Xiphias gladius*) meat, frozen.
170. 0303630000 Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*) meat, frozen.
171. 0303640000 Haddock (*Melanogrammus aeglefinus*) meat, frozen.
172. 0303650000 Coalfish (*Pollachius virens*) meat, frozen.
173. 0303660000 Hake (*Merluccius* spp., *Urophycis* spp.) meat, frozen.
174. 0303670000 Alaska Pollack (*Theragra chalcogramma*) meat, frozen.
175. 0303680000 Blue whittings (*Micromesistius poutassou*, *Micromesistius australis*) meat, frozen.
176. 0303690000 Other Fish of the families not mentioned in this subheadng.
177. 0303810000 Dogfish and other sharks meat, frozen.
178. 0303820000 Rays and skates (*Rajidae*) meat, frozen.
179. 0303830000 Toothfish (*Dissostichus* spp.) meat, frozen.
180. 0303840000 Seabass (*Dicentrarchus* spp.) meat, frozen.

181. 0303890000 Other Fish, frozen, excluding fish fillets and other not mentioned in this subheading.
182. 0303900000 Livers and roes, frozen.
183. 0304310000 Tilapias (*Oreochromis* spp.) fillets (whether or not minced), fresh or chilled.
184. 0304320000 Catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., fresh or chilled.
185. 0304330000 Nile Perch (*Lates niloticus*), fresh or chilled.
186. 0304390000 Fresh or chilled fillets of heading 03.04 not specified or mentioned
187. 0304410000 Fresh or chilled fillets of Pacific salmon, Atlantic salmon and Danube salmon
188. 0304420000 Fresh or chilled fillets Trout
189. 0304430000 Fresh or chilled fillets of Flat fish
190. 0304440000 Fresh or chilled fillets of Fish of the families Bregmacerotidae, Euclichthyidae
191. 0304450000 Fresh or chilled fillets of Swordfish (*Xiphias gladius*)
192. 0304460000 Fresh or chilled fillets of Toothfish (*Dissostichus* spp.)
193. 0304490000 Other Fresh or chilled fillets not specified in this heading.
194. 0304510000 Fresh or chilled Tilapias, catfish, carp, eels, Nile perch and snakeheads
195. 0304520000 Fresh or chilled Salmonidae
196. 0304530000 Fresh or chilled Fish of of the families Bregmacerotidae, Euclichthyidae, Gadidae
197. 0304540000 Fresh or chilled Swordfish (*Xiphias gladius*)
198. 0304550000 Fresh or chilled Toothfish (*Dissostichus* spp.)
199. 0304590000 Other Fresh or chilled not specified in this subheading
200. 0304610000 Frozen fillets of Tilapias (*Oreochromis* spp.)
201. 0304620000 Frozen fillets of Catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.)
202. 0304630000 Frozen fillets of Nile Perch (*Lates niloticus*)
203. 0304690000 Frozen fillets of carp, eels, Nile perch and snakeheads
204. 0304710000 Frozen fillets of Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*)
205. 0304720000 Frozen fillets of Haddock (*Melanogrammus aeglefinus*)
206. 0304730000 Frozen fillets of Coalfish (*Pollachius virens*)
207. 0304740000 Frozen fillets of Hake (*Merluccius* spp., *Urophycis* spp.)
208. 0304750000 Frozen fillets of Alaska Pollack (*Theragra chalcogramma*)
209. 0304790000 Other Frozen fillets of fish of the families Bregmacerotidae, Bregmacerotidae
210. 0304810000 Frozen fillets of Pacific salmon, Atlantic salmon and Danube salmon.
211. 0304820000 Frozen fillets of Trout
212. 0304830000 Frozen fillets Flat fish
213. 0304840000 Frozen fillets of Swordfish (*Xiphias gladius*)
214. 0304850000 Frozen fillets of Toothfish (*Dissostichus* spp.)

215. 0304860000 Frozen fillets of Herrings (*Clupea harengus*, *Clupea pallasii*)
216. 0304870000 Frozen fillets Tunas, skipjack or stripebellied bonito, *pelamis*
217. 0304890000 Other Frozen fillets of fish not specified in this subheading
218. 0304910000 Frozen Swordfish (*Xiphias gladius*)
219. 0304920000 Frozen Toothfish (*Dissostichus* spp.)
220. 0304930000 Frozen Tilapias, catfish, carp, Nile perch and snakeheads.
221. 0304940000 Frozen Alaska Pollack (*Theragra chalcogramma*)
222. 0304950000 Frozen Fish of the families Bregmacerotidae....
223. 0304990000 Other Frozen fish not specified in 03.04.
224. 0305100000 Flours, meals and pellets of fish, fit for human consumption
225. 0305200000 Livers and roes of fish, dried, smoked, salted or in brine
226. 0305310000 Fish fillets of Tilapias, catfish, ...; dried, salted or in brine, but not smoked
227. 0305320000 Fish fillets of Fish of the families Bregma.....dried, salted, brine, but not smoked
228. 0305390000 Other fish, dried, salted or in brine, not elsewhere mentioned.
229. 0305410000 Smokedfish, including fillet of Pacific, Atlantic... salmon other than edible fish offal
230. 0305420000 Smoked fish, including fillets of Herrings other than edible fish offal
231. 0305430000 Smoked fish, including fillets of Trout, other than edible fish offal
232. 0305440000 Smoked fish, including fillets of Tilapias, catfish, carp other than edible fish offal
233. 0305490000 Other Smoked fish, including fillets other than edible offals not elsewhere specified.
234. 0305510000 Dried Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*)
235. 0305590000 Other Dried fish, other than edible fish offal, whether or not salted but not smoked :
236. 0305610000 Herring ssalted but not dried or smoked and fish in brine, other than edible fish offal:
237. 0305620000 Cod salted but not dried or smoked and fish in brine, other than edible fish offal
238. 0305630000 Anchovies (*Engraulis* spp.), salted but not dried or smoked and fish in brine.
239. 0305640000 Tilapias, catfish, carp, eels, Nile perch and snakeheads.
240. 0305690000 Fish, salted but not dried, smoked, brined, other than edible fish offal not mentioned
241. 0305710000 Shark fins
242. 0305721000 Cod head
243. 0305729000 Other Fish heads, tails and maws other than cod head.
244. 0305790000 Other Fish fins, heads, tails, maws and other edible fish offal not elsewhere mentioned
245. 0306110000 Frozen Rock lobster and other sea crawfish (*Palinurus* spp., *Panulirus* spp., *Jasus* spp.)

246. 0306120000 Frozen Lobsters (*Homarus* spp.)
247. 0306140000 Frozen Crabs
248. 0306150000 Frozen Norway lobsters (*Nephrops norvegicus*)
249. 0306160000 Frozen Coldwater shrimps and prawns (*Pandalus* spp., *Crangon crangon*)
250. 0306170000 Other Frozen shrimps and prawns
251. 0306191000 Frozen Flours, meals and pellets of crustaceans, fit for human consumption
252. 0306199000 Flours, meals and pellets of crustaceans, fit for human consumption, not mentioned.
253. 0306210000 Not frozen Rock lobster and other sea crawfish.
254. 0306220000 Nonfrozen Lobsters (*Homarus* spp.)
255. 0306240000 Nonfrozen Crabs
256. 0306250000 Nonfrozen Norway lobsters (*Nephrops norvegicus*)
257. 0306260000 Nonfrozen Coldwater shrimps and prawns (*Pandalus* spp., *Crangon crangon*)
258. 0306270000 Other Nonfrozen shrimps and prawns not specified in this subheading.
259. 0306291000 Nonfrozen Flours, meals and pellets of crustaceans, fit for human consumption.
260. 0306299000 Other not frozen Flours, meals and pellets of crustaceans, fit for human consumption.
261. 0307110000 Live, fresh or chilled Oysters
262. 0307190000 Frozen, dried, salted or in brine Oysters
263. 0307210000 Live, fresh or chilled Scallops, and queen scallops, of the genera *Pecten*.
264. 0307290000 Frozen, dried, salted or in brine Scallops, and queen scallops, of the genera *Pecten*.
265. 0307310000 Live, fresh or chilled Mussels (*Mytilus* spp., *Perna* spp.)
266. 0307390000 Frozen, dried, salted or in brine Mussels (*Mytilus* spp., *Perna* spp.)
267. 0307410000 Live, fresh Cuttle fish and squid, *Nototodarus* spp., *Sepioteuthis* spp.
268. 0307490000 Cuttle fish and squid, *Nototodarus* spp., *Sepioteuthis* spp. Excl. live, fresh or chilled
269. 0307510000 Live, fresh or chilled Octopus (*Octopus* spp.)
270. 0307590000 Octopus (*Octopus* spp.)
271. 0307600000 Live, fresh, chilled, frozen, dried, salted or in brine Snails, other than sea snails
272. 0307710000 Live, fresh or chilled Clams, cockles and ark shells.
273. 0307790000 Other Clams, cockles and ark shells.
274. 0307810000 Live, fresh or chilled Abalone (*Haliotis* spp.)
275. 0307890000 Frozen, dried, salted or in brine Abalone (*Haliotis* spp.)
276. 0307910000 Live, fresh or chilled Molluscs not specified in this heading.

277. 0307990000 Frozen, dried, salted or in brine Molluscs not specified in this heading.
278. 0308110000 Live, fresh or chilled Sea cucumbers (*Stichopus japonicus*, *Holothurioidea*)
279. 0308190000 Frozen, dried, salted or in brine Sea cucumbers (*Stichopus japonicus*, *Holothurioidea*)
280. 0308210000 Live, fresh or chilled Sea urchins.
281. 0308290000 Other Sea urchins
282. 0308300000 Live, fresh or chilled Jelly fish (*Rhopilema* spp.)
283. 0308900000 Frozen, dried, salted or in brine Jellyfish (*Rhopilema* spp.)
284. 0401100000 Milk and cream, not concentrated and sugarless of a fat content,
285. 0401200000 Milk and cream, not concentrated and sugarless of a fat content
286. 0401400000 Milk and cream, not concentrated and sugarless of a fat content
287. 0401500000 Milk and cream, not concentrated and sugarless of a fat content
288. 0402101000 Milk/cream, conc. containing sugar/sweetening matter; solid,
289. 0402102100 Sweetened solid Milk/cream concentrate ; ≤ 1.5 % fat content for pharmaceuticals
290. 0402102900 Sweetened solid Milk/cream concentrate; ≤ 1.5 % fat content not for pharmaceuticals
291. 0402211000 Non sweetened solid Milk/cream concentrate;
292. 0402212100 Non sweetened solid Milk/cream concentrate; > 1.5 % fat content for pharmaceuticals
293. 0402212900 Non sweetened solid Milk/cream concentrate; > 1.5 % fat content not for pharmaceuticals
294. 0402291000 Sweetened solid Milk/cream concentrate; > 1.5 % fat content In packings > 25 kg
295. 0402292100 Sweetened solid Milk/cream concentrate; ≤ 1.5 % fat content for pharmaceuticals
296. 0402292900 Sweetened solid Milk/cream concentrate; ≤ 1.5 % fat content not for pharmaceuticals
297. 0402911000 Liquid milk/cream In packings of 25 kg or more
298. 0402912000 Liquid milk/cream In packings of less than 25 kg
299. 0402990000 Other liquid milk containing sweetened
300. 0404900000 Natural milk; concentrated not elsewhere specified.
301. 0407210000 Non fertilised eggs of the species *Gallus domesticus*
302. 0409000000 Natural honey.
303. 0410000000 Edible products of animal origin, not elsewhere specified or included.
304. 0504000000 Guts, bladders and stomachs of animals, fresh, preserved in any way.
305. 0701900000 Other fresh or chilled potatoes or seed
306. 0702000000 Tomatoes, fresh or chilled.
307. 0703100000 Onions and shallots
308. 0703200000 Garlic

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309. 0703900000 Leeks and other alliaceous vegetables
 310. 0704100000 Cauliflowers and headed broccoli
 311. 0704200000 Brussels sprouts
 312. 0704900000 Other cabbages, cauliflowers, kohirabi, kale & simila edible
brassicas, fresh or chilled
 313. 0705110000 Cabbage lettuce (head lettuce)
 314. 0705190000 Other lettuce, fresh or chilled
 315. 0705210000 Witloof chicory (*Cichorium intybus* var. *foliosum*)
 316. 0705290000 Other chicory, fresh or chilled
 317. 0706100000 Carrots and turnips
 318. 0706900000 Other similar edible roots, fresh or chilled
 319. 0707000000 Cucumbers and gherkins, fresh or chilled.
 320. 0708100000 Peas (*Pisum sativum*)
 321. 0708200000 Beans (*Vigna* spp., *Phaseolus* spp.)
 322. 0708900000 Other leguminous vegetables
 323. 0709200000 Asparagus
 324. 0709300000 Aubergines (eggplants)
 325. 0709400000 Celery other than celeriac
 326. 0709510000 Mushrooms of the genus *Agaricus*
 327. 0709590000 Other mushrooms and truffles, fresh or chilled
 328. 0709600000 Fruits of the genus *Capsicum* or of the genus *Pimenta*
 329. 0709700000 Spinach, New Zealand spinach and orache spinach (garden
spinach)
 330. 0709910000 Globe artichokes
 331. 0709920000 Olives
 332. 0709930000 Pumpkins, squash and gourds (*Cucurbita* spp.)
 333. 0709991000 Sweet corn
 334. 0709999000 Other vegetables, fresh or chilled not specified or included.
 335. 0710100000 Potatoes
 336. 0710210000 Peas (*Pisum sativum*)
 337. 0710220000 Beans (*Vigna* spp., *Phaseolus* spp.)
 338. 0710290000 Other leguminous vegetables, shelled or unshelled
 339. 0710300000 Spinach, New Zealand spinach and orache spinach (garden
spinach)
 340. 0710400000 Sweet corn
 341. 0710800000 Other vegetables
 342. 0710900000 Mixtures of vegetables
 343. 0711200000 Olives
 344. 0711400000 Cucumbers and gherkins
 345. 0711510000 Mushrooms of the genus *Agaricus*
 346. 0711590000 Other mushrooms and truffles
 347. 0711900000 Other vegetables; mixtures of vegetables
 348. 0712200000 Onions
 349. 0712310000 Mushrooms of the genus *Agaricus*

350. 0712320000 Wood ears (*Auricularia* spp.)
351. 0712330000 Jelly fungi (*Tremella* spp.)
352. 0712390000 Other mushrooms, wood ears, jelly fungi & truffles whole, cut, sliced, broken or in powder
353. 0712900000 Other vegetables; mixtures of vegetables
354. 0713101000 Peas (*Pisum sativum*) Seeds
355. 0713109000 Other peas not specified.
356. 0713201000 Chickpeas (garbanzos) Seeds
357. 0713209000 Other chickpeas not specified.
358. 0713311000 Seeds of Beans of the species *Vigna mungo* (L.) Hepper or *Vigna radiata* (L.) Wilczek:
359. 0713319000 Beans of the species *Vigna mungo*, Hepper or *Vigna radiata*, Wilczek (excluding seedss)
360. 0713321000 Small red (Adzuki) beans (*Phaseolus* or *Vigna angularis*) Seeds
361. 0713329000 Small red (Adzuki) beans (*Phaseolus* or *Vigna angularis*) (excluding seedss)
362. 0713331000 Seeds of Kidney beans, including white pea beans
363. 0713339000 Kidney beans, including white pea beans (excluding seedss)
364. 0713341000 Seeds of Bambara beans (*Vigna subterranea* or *Voandzeia subterranea*):
365. 0713349000 Other Bambara beans (*Vigna subterranea* or *Voandzeia subterranea*): (excluding seedss)
366. 0713351000 Seeds of Cow peas (*Vigna unguiculata*)
367. 0713359000 Other Cow peas (*Vigna unguiculata*) (excluding seedss)
368. 0713390000 Other : beans not specified.
369. 0713401000 Seeds of Lentils
370. 0713409000 Other lentils not specified.
371. 0713501000 Seeds of Broad beans and horse beans
372. 0713509000 Other broad beans not specified.
373. 0713601000 Seeds of Pigeon peas (*Cajanus cajan*)
374. 0713609000 Other pigeon peas not specified.
375. 0713900000 Dried leguminous not specified.
376. 0714100000 Manioc (cassava)
377. 0714200000 Sweet potatoes
378. 0714300000 Yams (*Dioscorea* spp.)
379. 0714400000 Taro, Cocoyam (*Colocasia* spp.)
380. 0714500000 Yautia (*Xanthosoma* spp.)
381. 0714900000 Other roots and tubers Not specified or included in this heading
382. 0801110000 Desiccated Coconuts
383. 0801120000 Coconuts In the inner shell (endocarp)
384. 0801190000 Other coconuts, fresh or dried, whether or not shelled or peeled
385. 0801210000 Brazil nuts In shell
386. 0801220000 Brazil nuts Shelled
387. 0801310000 Cashew nuts In shell

388.	0801320000	Cashew nuts Shelled
389.	0802110000	Almonds In shell
390.	0802120000	Almonds Shelled
391.	0802210000	Almonds In shell
392.	0802220000	Almonds Shelled
393.	0802310000	Walnuts In shell
394.	0802320000	Walnuts Shelled
395.	0802410000	Chestnuts (<i>Castanea</i> spp.) In shell
396.	0802420000	Chestnuts (<i>Castanea</i> spp.) Shelled
397.	0802510000	Pistachios In shell
398.	0802520000	Pistachios Shelled
399.	0802610000	Macadamia nuts In shell
400.	0802620000	Macadamia nuts Shelled
401.	0802700000	Kola nuts (<i>Cola</i> spp.)
402.	0802800000	Areca nuts
403.	0802900000	Other nuts, fresh or dried, whether or not shelled or peeled not elsewhere specified.
404.	0803101000	Fresh Plantains
405.	0803102000	Dried Plantains
406.	0803901000	Other Fresh Bananas excluding plantain
407.	0803902000	Other dried Bananas excluding plantain
408.	0804100000	Dates fresh or dried
409.	0804200000	Figs fresh or dried
410.	0804300000	Pineapples fresh or dried
411.	0804400000	Avocados fresh or dried
412.	0804501000	Mangoes fresh or dried
413.	0804509000	Guavas and mangosteens, fresh or dried.
414.	0805100000	Oranges fresh or dried
415.	0805200000	Mandarins; clementines, wilkings and similar citrus hybrids fresh or dried.
416.	0805400000	Grapefruit, including pomelos
417.	0805500000	Lemons and limes fresh or dried.
418.	0805900000	Other citrus fruit, fresh or dried
419.	0806100000	Fresh grape
420.	0806200000	Dried grape
421.	0807110000	Watermelons
422.	0807190000	Other melons excluding watermelons
423.	0807200000	Papaws (papayas)
424.	0808100000	Apples
425.	0808300000	Pears
426.	0808400000	Quinces
427.	0809100000	Apricots
428.	0809210000	Sour cherries (<i>Prunus cerasus</i>)

429. 0809290000 Other Cherries, excluding sour cherries
430. 0809300000 Peaches, including nectarines
431. 0809400000 Plums and sloes
432. 0810100000 Fresh Strawberries
433. 0810200000 Fresh Raspberries, blackberries, mulberries and loganberries
434. 0810300000 Fresh Black, white or red currants and gooseberries
435. 0810400000 Fresh Cranberries, bilberries and other fruits of the genus Vaccinium
436. 0810500000 Fresh Kiwifruit
437. 0810600000 Fresh Durians
438. 0810700000 Fresh Persimmons
439. 0810900000 Other fruit not elsewhere specified, fresh
440. 0811100000 Strawberries
441. 0811200000 Raspberries, blackberries, mulberries, loganberries, currants and gooseberries
442. 0811900000 Other Fruit and nuts, uncooked or cooked, frozen, whether or not sweetened.
443. 0812100000 Cherries
444. 0812900000 Other fruit and nuts, provisionally preserved but unsuitable for immediate consumption
445. 0813100000 Apricots
446. 0813200000 Prunes
447. 0813300000 Apples
448. 0813401000 Tamarind
449. 0813409000 Other fruits not specified.
450. 0813500000 Mixtures of nuts or dried fruits of this Chapter
451. 0904110000 Pepper Neither crushed nor ground
452. 0904120000 Pepper Crushed or ground
453. 0910990000 Other spices not elsewhere mentioned.
454. 1001110000 Durum wheat, Seed
455. 1004100000 Oats Seed
456. 1004900000 Oats (excluding seeds)
457. 1005100000 Maize (corn) Seed
458. 1005900000 Maize (corn), (not in seed)
459. 1006101000 Rice Seedlings
460. 1006109000 Other Rice in the husk (paddy or rough) not specified.
461. 1006200021 Husked (brown) rice imported by pure rice traders
462. 1006200029 Husked (brown) rice imported by rice millers and backward integration program
463. 1006301031 In packings of more than 5kg or in bulk imported by pure rice traders
464. 1006301039 In packings of more than 5kg or in bulk imported by rice millers and backward integration program

465. 1006309090 Semimilled or wholly milled rice, whether polished or glazed other.
466. 1006400000 Broken rice
467. 1007100000 Sorghum Seed
468. 1007900000 Sorghum (excluding seeds)
469. 1008100000 Buckwheat
470. 1008210000 Seed of Millet
471. 1008290000 Millet (excluding seeds)
472. 1008300000 Canary seeds
473. 1008400000 Fonio (*Digitaria* spp. or Acha)
474. 1008500000 Quinoa (*Chenopodium quinoa*)
475. 1008600000 Triticale
476. 1008900000 Other cereals not elsewhere specified.
477. 1101000000 Wheat or meslin flour.
478. 1102200000 Maize (corn) flour
479. 1102901000 Flour of millet or sorghum
480. 1102909000 Flour of other cereals not specified.
481. 1103110000 Groats and meal of wheat
482. 1103130000 Groats and meal of maize (corn)
483. 1103190000 Groats and meal of other cereals
484. 1103200000 Pellets of cereals
485. 1104120000 Rolled or flaked grains of oats
486. 1104190000 Rolled or flaked grains of other cereals
487. 1104220000 Other worked grains (for example, hulled, pearled, sliced or kibbled) : of oats
488. 1104230000 Other worked grains (for example, hulled, pearled, sliced or kibbled) of maize (corn)
489. 1104290000 Other worked grains (for example, hulled, pearled, sliced or kibbled) of other cereals
490. 1104300000 Germ of cereals, whole, rolled, flaked or ground
491. 1105100000 Flour, meal and powder of potatoes
492. 1105200000 Flakes, granules and pellets of potatoes
493. 1106100000 Flour, meal and powder of the dried leguminous vegetables of heading 07.13
494. 1106201100 Flour and powder of sago or of roots or tubers of heading 07.14 cassava
495. 1106201200 Meal/dough of cassava
496. 1106202000 Flour, meal and powder of yam
497. 1106209100 Cocoyam flour
498. 1106209900 Rice in the husk (paddy or rough) (excluding seeds) other of the products of chapter 8
499. 1106301000 Plantain flour
500. 1106309000 Flour, meal and powder of the products of Chapter 8 not elsewhere specified (other)
501. 1107100000 Malt Not roasted

502.	1107200000	Malt Roasted
503.	1109000000	Wheat gluten, whether or not dried.
504.	1201100000	Soya beans Seed
505.	1201900000	Soya beans (excluding seeds)
506.	1202300000	Groundnuts Seed
507.	1202411000	Groundnuts in shell used for manufacturing oil
508.	1202419000	Groundnuts in shell not used for manufacturing oil
509.	1202421000	Groundnuts shelled used for manufacturing oil
510.	1202429000	Groundnuts shelled not used for manufacturing oil
511.	1507900000	Refined soyabean oil, but not chemically modified.
512.	1508901000	Groundnut oil, Put up for retail sale in packings with a net content of 5 litres or less
513.	1508901000	Groundnut oil, Put up for retail sale in packings with a net content of 5 litres or more
514.	1511909100	Refined palm oil put up for retail sale in packings with content of 5 litres or less
515.	1511909900	Refined palm oil put up for retail sale in packings with content of 5 litres or more
516.	1512190000	Refined Sunflowerseed or safflower oil
517.	1512290000	Refined Cottonseed oil (other)
518.	1513190000	Refined Coconut (copra) oil (other)
519.	1513290000	Refined Palm kernel oil (other)
520.	1514990000	Refined mustard oil (other)
521.	1515190000	Refined Linseed oil (other)
522.	1515290000	Refined Maize (corn) oil (other)
523.	1515300000	Castor oil and its fractions
524.	1515500000	Sesame oil and its fractions
525.	1515901100	Refined Shea (karite) oil (crude oil)
526.	1515909000	Other fixed vegetable fats and oils not elsewhere specified.
527.	1516201000	Hydrogenated vegetable fats not further prepared.
528.	1516209000	Other vegetable fats and oil, not specified in this subheading.
529.	1901909100	Cassava food preparation of 11.06 (including Gari but excluding Tapioca and substitutes prepared from starch)
530.	1901909900	Other food preparations not specified in 19.02.
531.	1903000000	Tapioca and substitutes from starch, in the form of flakes, grains...or similar forms.
532.	1904100000	Prepared foods obtained by the swelling or roasting of cereals or cereal products
533.	1905900000	Bread (white and brown) in its plain form other than crisp, toasted, gingered bread, etc.
534.	2001100000	Cucumbers and gherkins
535.	2001900000	Vegetables, fruit, nuts and other edible Other
536.	2002100000	Tomatoes, whole or in pieces

537. 2003100000 Mushrooms of the genus *Agaricus*
 538. 2003900000 Mushrooms and truffles, prepared or preserved Other
 539. 2004100000 Potatoes
 540. 2004900000 Other vegetables and mixtures of vegetables
 541. 2005200000 Potatoes
 542. 2005400000 Peas (*Pisum sativum*)
 543. 2005510000 Beans, shelled
 544. 2005590000 Beans, not shelled
 545. 2005600000 Asparagus
 546. 2005700000 Olives
 547. 2005800000 Sweet corn (*Zea mays* var. *saccharata*)
 548. 2005910000 Bamboo shoots
 549. 2005990000 Other vegetables and mixtures of vegetables (excluding bamboo shoot)
 550. 2006000000 Vegetables, fruit, nuts, fruitpeel and other parts of plants, preserved by sugar.
 551. 2007910000 Citrus fruit
 552. 2007990000 Jams, fruit jellies, marmalades, fruit Other.
 553. 2008200000 Pineapples
 554. 2008300000 Citrus fruit
 555. 2008400000 Pears
 556. 2008500000 Apricots
 557. 2008600000 Cherries
 558. 2008700000 Peaches, including nectarines
 559. 2008800000 Strawberries
 560. 2008930000 Cranberries (*Vaccinium macrocarpon*, *Vaccinium oxycoccos*, *Vaccinium vitisidaea*)
 561. 2008990000 Fruit, nuts and other edible part of plant Other (Other, including mixtures...)
 562. 2201900000 Natural Water (without additives)
 563. 2301100000 Flours, meals and pellets, of meat or meat offal; greaves
 564. 2301200000 Flours, meals and pellets, of fish, crustaceans, molluscs or other aquatic invertebrates

BOOKS AND EDUCATIONAL MATERIALS

1. 9608100000 Ball point pens
2. 9608200000 Felt tipped and other porous tipped pens and markers
3. 9608300000 Fountain pens, stylograph pens and other pens
4. 9608400000 Propelling or sliding pencils
5. 9608500000 Sets of articles from two or more of subheadings 9608.10.00.00 to 9608.50.00.00
6. 9608600000 Pen nibs and nib points
7. 9608910000 Pen nibs and nib points

8. 9608991000 Ball points
9. 9608999000 Other pen not specified in 96.08
10. 9609100000 Pencils and crayons, with leads encased in a rigid sheath
11. 9609200000 Pencil leads, black or coloured
12. 9609900000 pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.
13. 9610000000 Slates and boards, with writing or drawing surfaces, whether or not framed.
14. 9611000000 Date or numbering stamps, for operating in the hand; handoperated composing sticks.
15. 9612100000 Ribbons
16. 9612200000 Inkpads
17. 4016920000 Erasers
18. 4820200000 Exercise books
19. 4820300000 Binders (other than book covers), folders and file covers
20. 4820901000 Other articles of stationery
21. 4820909000 Other similar articles of stationary not specified.
22. 4901100000 In single sheets, whether or not folded
23. 4901910000 Dictionaries and encyclopaedias, and serial instalments thereof
24. 4901991000 Scientific or school printed books, brochures, leaflets and similar printed matter
25. 4901999000 Other Printed books, brochures, leaflets and similar p
26. 4902100000 Appearing at least four times a week
27. 4902900000 Newspapers, journals and periodicals.... Other
28. 4903000000 Children's picture, drawing or colouring books.
29. 4904000000 Music, printed or in manuscript, whether or not bound or illustrated.
30. 4905100000 Globes
31. 4905910000 In book form
32. 4905990000 Other Maps and hydrographic or similar charts of all kinds, including atl
33. 4906000000 Plans and drawings for architectural, engineering, industri
34. 4907000000 Unused postage, revenue or similar stamps of current or new
35. 4908100000 Transfers (decalcomanias), vitrifiable
36. 9017100000 Drafting tables and machines, whether or not automatic
37. 9017200000 Other drawing, markingout or mathematical calculating instruments
38. 9017300000 Micrometers, callipers and gauges
39. 9017800000 Other Drawing, markingout or mathematical calculating instruments not specified in 90.17
40. 9017900000 Parts and accessories of Drawing, markingout or mathematical calculating instruments
41. 9023000000 Instruments, apparatus and models, for demonstrational purposes not for other uses.

BABY PRODUCTS

1. 3924902000 Feeding bottles
2. 4014901000 Teats and similar articles
3. 6111200000 Babies' garments and clothing accessories, knitted or crocheted made of cotton
4. 6111300000 Babies' garments and clothing accessories, knitted or crocheted made of synthetic fibres
5. 6111900000 Babies' garments and clothing accessories, made of other textile materials
6. 6209200000 Babies' garments and clothing accessories made of cotton
7. 6209300000 Babies' garments and clothing accessories made of synthetic fibres
8. 6209900000 Babies' garments and clothing accessories made of other textile materials
9. 8715000000 Baby carriages and parts thereof.
10. 9403701000 Baby walker
11. 9619002100 Napkin and napkin liners for babies

PLANT, MACHINERY AND EQUIPMENT PURCHASED FOR UTILISATION OF GAS IN DOWNSTREAM PETROLEUM

1. 8410110000 Hydraulic turbines and water wheels of a power \leq 1,000 kW
2. 8410120000 Hydraulic turbines and water wheels of a power $>$ 1,000 kW \leq 10,000 kW
3. 8410130000 Hydraulic turbines and water wheels of a power $>$ 10,000 kW
4. 8410900000 Parts, including regulators of Hydraulic turbines, water wheels, and regulators therefor
5. 8411110000 Turbojets of a thrust not exceeding 25 kN
6. 8411120000 Turbojets of a thrust exceeding 25 kN
7. 8411210000 Turbopropellers of a power not exceeding 1,100 kW
8. 8411220000 Turbopropellers of a power exceeding 1,100 kW
9. 8411810000 Other gas turbines not specified of a power not exceeding 5,000 kW
10. 8411820000 Other gas turbines not specified of a power exceeding 5,000 kW
11. 8411910000 Parts of turbojets or turbopropellers
12. 8411990000 Parts of other gas turbines not specified.
13. 8412100000 Reaction engines other than turbojets
14. 8419600000 Machinery for liquefying air or other gases

PETROLEUM PRODUCTS

1. 2710123000 Aviation spirit
2. 2710124000 Motor spirit, super
3. 2710125000 Motor spirit, ordinary
5. 2710191100 Kerosine type jet fuel
6. 2710191200 Kerosine

13. 2711110000 Natural gas
14. 2711190000 Other Liquefied petroleum gases and other gaseous hydrocarbons
15. 2711210000 Natural gas

FERTILIZER, LOCALLY PRODUCED AGRICULTURAL AND VETERINARY
MEDICINE, FARMING AND MACHINERY

1. 3105590000 Mineral or chemical fertilizers containing Other
2. 3105600000 Mineral or chemical fertilisers containing the two fertil
3. 3105900000 Mineral or chemical fertiliser containing Other
4. 3101000000 Animal or vegetable fertilisers, whether or not mixed toget
5. 3102100000 Urea, whether or not in aqueous solution
6. 3102210000 Ammonium sulphate
7. 3102290000 Other double salts and mixtures of ammonium sulphate and ammonium nitrate
8. 3102300000 Ammonium nitrate, whether or not in aqueous solution
9. 3102400000 Mixtures of ammonium nitrate with calcium carbonate or of
10. 3102500000 Sodium nitrate
11. 3102600000 Double salts and mixtures of calcium nitrate and ammonium nitrate
12. 3102800000 Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution
13. 3102900000 Other, including mixtures not specified in the foregoing subheadings
14. 3103100000 Superphosphates
15. 3103900000 Mineral or chemical fertilizer phos
16. 3104200000 Potassium chloride
17. 3104300000 Potassium sulphate
18. 3104900000 Other Mineral or chemical fertilisers, potassic; Not specified or included
19. 3105100000 Goods of this Chapter in tablets or similar forms
20. 3105200000 Mineral or chemical fertilisers containing the three fert
21. 3105300000 Diammonium hydrogenorthophosphate (diammonium phosphate)
22. 3105400000 Ammonium dihydrogenorthophosphate (monoammonium phosphate)
23. 3105510000 Containing nitrates and phosphates
24. 8419310000 Dryers for agricultural products
25. 8432100000 Ploughs
26. 8432210000 Disc harrows
27. 8432290000 Other harrows (excl. disc harrows) scarifiers, cultivators, weeders and hoes
28. 8432300000 Seeders, planters and transplanters
29. 8432400000 Manure spreaders and fertiliser distributors
30. 8432800000 Other machinery not specified

31. 8433200000 Other mowers, including cutter bars for tractor mounting
32. 8433300000 Other hay-making machinery
33. 8433400000 Straw or fodder balers, including pickup balers
34. 8433510000 Combine harvesterthreshers
35. 8433520000 Other threshing machinery
36. 8433530000 Root or tuber harvesting machines
37. 8433590000 Other Harvesting or threshing machinery not specified
38. 8433600000 Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce
39. 8434100000 Milking machines
40. 8434200000 Dairy machinery
41. 8436100000 Machinery for preparing animal feeding stuffs
42. 8436210000 Poultry incubators and brooders
43. 8436290000 Other Machinery for preparing animal feeding stuffs not specified
44. 8436800000 Other machinery of this heading not specified
45. 8437100000 Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables
46. 8438500000 Machinery for the preparation of meat or poultry
47. 8438600000 Machinery for the preparation of fruits, nuts or vegetables
48. 8462310000 Shearing machines, excl. combined punching and shearing machine: Numerically controlled
49. 8462390000 Shearing machine, excl. combined punching & shearing machine: Not numerically controlled

ESSENTIAL RAW MATERIALS FOR THE PRODUCTION OF PHARMACEUTICAL PRODUCTS

1. 1108111000 Wheat starch; Pharmaceutical grade
2. 1108119000 Wheat starch excluding Pharmaceutical grade
3. 1108121000 Maize (corn) starch; Pharmaceutical grade
4. 1108129000 Maize (corn) starch excluding Pharmaceutical grade
5. 1108131000 Pharmaceutical grade
6. 1108139000 Potato starch excluding Pharmaceutical grade
7. 1108141000 Pharmaceutical grade
8. 1108149000 Manioc (cassava) starch not Pharmaceutical grade
9. 1108191000 Other starches of Pharmaceutical grade not elsewhere specified
10. 1108199000 Other starches not elsewhere specified or included excluding Pharmaceutical grade
11. 1108200000 Inulin
12. 1507100000 Crude soyabean oil, whether or not degummed
13. 1508100000 Crude groundnut oil
14. 1511100000 Crude palm oil
15. 1511901000 Fractions of Palm oil and its fractions, not fit for human consumption.
16. 1512110000 Crude Sunflowerseed or safflower oil

17. 1512210000 Crude Cottonseed oil, whether or not gossypol has been removed
18. 1513110000 Crude Coconut (copra) oil
19. 1513210000 Crude Palm kernel oil
20. 1514110000 Crude Rape, colza or mustard oil
21. 1514910000 Crude mustard oil
22. 1515110000 Crude Linseed oil
23. 1515210000 Crude Maize (corn) oil
24. 1515901100 Crude Shea (karite) oil

RENEWABLE ENERGY EQUIPMENTS (RECOMMENDATIONS)

1. 8502310000 Windpowered generator
2. 8502391000 Solarpowered generator
3. 8541401000 Solar cells whether or not in modules or made up into panels
4. 8541409000 Other Photosensitive semiconductor devices
5. 8501310000 Solar DC generators of an output not exceeding 750 W
6. 8501320000 Solar DC generators of an output exceeding 750 W but not exceeding 75 kW
7. 8501330000 Solar DC generators of an output exceeding 75 kW but not exceeding 375 kW
8. 8501340000 Solar DC generators of an output exceeding 375 kW

RAW MATERIALS FOR THE PRODUCTION OF BABY DIAPERS AND SANITARY TOWELS

1. 3304990000 Beauty and make-up preparation and skin care
2. 3404200000 Artificial waxes and pre-prepared waxes of polyethene glyucose
3. 3506100000 Prepared glues and other prepared adhesives
4. 3506910000 Adhesive based on polymers of headings 39.01 to 39.13 or rubber.
5. 3506990000 Other
6. 3906900000 Acrylic polymers in primary forms (coniferous chemicals)
7. 3919100000 Self-Adhesive plates, sheet films in roles of width not excluding 20cm
8. 3919900000 Self-Adhesive pla.es, sheet films foil tapes others
9. 3920100000 Other plates, sheets, films of plastic
10. 3920290000 Other plates.. sheets, films of plastic
11. 3923210000 Articles for the conveyance or packaging of goods of plastic
12. 3926900000 Other articles of plastic and articles or other materials of polymers of ethylene
13. 4008210000 Plates, sheets, strips of vulcanized rubber other than hard rubber
14. 4732100000 Wood pulp
15. 4704210000 Chemical wood pulp
16. 4803190000 Toilet or facial tissue stock. Other
17. 4803110000 Toilet or facial tissue in Jumbo Reels
18. 4811390000 Release paper

19. 4823900000 Paper, paper board cellulose wadding and webs of cellulose fibres, others
20. 5404100000 Synthetic monofilament of 67 decitex or more
21. 5404120000 Viscose Rayon
22. 5603110000 Non-woven whether or not impregnated coated or covered weighing not more than 25gms
23. 5603920000 Non-woven whether or not impregnated
24. 5603910000 Non-woven whether or not impregnated coated or covered—others/weighing not more than 25gms
25. 5903900000 Other-Textile fabrics impregnated, coated covered or laminated with plastics other than those of heading No.59.02
26. 6002400000 Other Knitted or crocheted fibrous of man made fibres

MADE at Abuja this 3rd day of February, 2020.

ZAINAB SHAMSUNA AHMED
*Honourable Minister of Finance,
 Budget and National Planning*

EXPLANATORY NOTE

*(This note does not form part of this order
 but is intended to explain its purport)*

This order modifies the First Schedule to the Value Added Tax Act by defining and expanding the goods and services listed in the First Schedule to the Act in order to provide clarity in the interpretation of the Act.